

PUBLIC HEALTH FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005
(IN THOUSANDS)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Licenses and permits			
Business licenses and permits	\$ 6,736	\$ 7,062	\$ 326
Nonbusiness licenses and permits	2,784	3,408	624
Total licenses and permits	9,520	10,470	950
Intergovernmental revenues			
Federal grants	53,010	53,016	6
State grants	19,958	17,783	(2,175)
Entitlements and shared revenues	9,562	9,533	(29)
Intergovernmental services	52,279	44,764	(7,515)
Total intergovernmental revenues	134,809	125,096	(9,713)
Charges for services			
General government	25	60	35
Mental and physical health	9,472	9,303	(169)
Interfund/department charges for services	4,078	4,447	369
Total charges for services	13,575	13,810	235
Miscellaneous revenues			
Contributions from private sources	2,642	1,871	(771)
Other miscellaneous revenues	2,401	431	(1,970)
Total miscellaneous revenues	5,043	2,302	(2,741)
Transfers in	18,721	18,721	-
Sale of capital assets	-	3	3
TOTAL REVENUES	181,668	170,402	(11,266)
EXPENDITURES			
Current			
Mental and physical health			
Personal services		96,988	
Supplies		19,353	
Contract services and other charges		46,537	
Interfund payments for services		12,200	
Total mental and physical health	181,947	175,078	6,869
Debt service			
Redemption of long-term debt	-	156	(156)
Interest and other debt service costs	-	32	(32)
Total debt service	-0-	188	(188)
Capital outlay			
Capitalized expenditures	1,877	673	1,204
Total capital outlay	1,877	673	1,204
Transfers out	357	71	286
TOTAL EXPENDITURES	184,181	176,010	8,171
Deficiency of revenues under expenditures (budgetary basis)	\$ (2,513)	(5,608)	\$ (3,095)
Adjustment from budgetary basis to GAAP basis		869 ^(a)	
Deficiency of revenues under expenditures		(4,739)	
Fund balance - January 1, 2005 (Restated)		14,441 ^(b)	
Fund balance - December 31, 2005		\$ 9,702	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Adjustments to revenues	
Nonbudgeted proceeds from Emergency Medical Services – donations	\$ 90
Nonbudgeted capital lease revenue	184
Adjustments to expenditures	
Nonbudgeted capital lease expenditure	(184)
Encumbrances not included in GAAP basis expenditures	779
Adjustment from budgetary basis to GAAP basis	\$ 869

(b) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.